

EXHIBIT A

A. ATKINS APPRAISAL CORP.
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December 20, 2022

Steven D. Pertuz, Esq.
Law Offices of Steven D. Pertuz, LLC
111 Northfield Avenue, Suite 304
West Orange, NJ 07052

Re: BAV Auto L.L.C. aka Costa's Auto Gallery
Case # 22-17933-JKS

Dear Mr. Pertuz:

We have appraised the vehicles of BAV Auto L.L.C. aka Costa's Auto Gallery, located at 1829 State Highway Route 1, Rahway, New Jersey and 720 King Georges Post Road, Fords, New Jersey to determine the Forced Liquidation Value as of December 20, 2022.

The Appraisal Report and our determination of appraised value are subject to the Uniform Standards of Professional Appraisal Practice ("USPAP") as promulgated by the Appraisal Standards Board of *The Appraisal Foundation* and *The American Society of Appraisers*. This Report is subject to specific assumptions and limiting conditions as noted throughout the Report attached hereto. The use and interpretation of this Appraisal without a thorough appreciation and understanding of these assumptions and limiting conditions would likely lead to erroneous conclusions.

This transmittal letter and the accompanying text, and any schedules and attachments constitute our entire Appraisal Report and should be read in their entirety.

A. Atkins Appraisal Corporation, its officers and employees have no interest or contemplated future interest in the assets appraised. The fee for this Appraisal Report is not contingent upon the value expressed nor is any guarantee or liability to be assumed or implied.

We have made no investigation of and assume no responsibility for title to the assets appraised.

Respectfully submitted,
A. ATKINS APPRAISAL CORPORATION



Alan Atkins, President

AA:sg
encls.

APPRAISAL REPORT

(Forced Liquidation Value)
VEHICLES

BAV AUTO L.L.C.
aka **COSTA'S AUTO GALLERY**

Appraisal Date
December 20, 2022

Prepared For
Steven D. Pertuz, Esq.
111 Northfield Avenue, Suite 304
West Orange, New Jersey 07052

December 20, 2022

Re: BAV Auto L.L.C. aka Costa's Auto Gallery

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December 20, 2022

Re: BAV Auto L.L.C. aka Costa's Auto Gallery

ASSIGNMENT & PURPOSE

We have been retained by Steven D. Pertuz, Esq. to appraise the vehicles of BAV Auto L.L.C. aka Costa's Auto Gallery at the location defined below to determine the Forced Liquidation Value. It is our understanding that the intended use of this Appraisal Report ("Report") is for financial decision-making purposes.

APPRAISAL LOCATIONS

1829 State Highway Route 1, Rahway, New Jersey
720 King Georges Post Road, Fords, New Jersey

APPRAISAL METHODOLOGY

Value Definition

Forced Liquidation Value (FLV) is a professional opinion of the estimated most probable price expressed in terms of currency which the vehicles could typically realize at a properly advertised and professionally managed public auction sale, held under forced sale conditions and present day economic trends, as of the Effective Date of the appraisal report. Further the ability of the vehicles to draw prospective buyers to ensure competitive offers is considered. The vehicles in this case is to be sold in a "as-is condition, where-is location", with the purchaser being responsible for removal at their own risk and expense. The sale is assumed to be a sale of duress, where business operations may or may not have been discontinued. All sales are for cash and are final. A Forced Liquidation Value conclusion does not consider the expenses associated with the liquidation of the assets. If all of the assets were not sold together or, if the assets were sold "in place", the values could be affected.

Appraisal Process

The value for the vehicles appraised has been established through extensive research. We have utilized the results of our computer database of recent auctions, liquidations and used vehicles transactions for comparable sales.

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Approaches to Value

In conducting this Appraisal, we have considered the three recognized approaches to value.

Sales Comparison Approach - The appraiser adjusts the prices that have been paid for items comparable to the item being appraised, equating the comparables to the subject.

Cost Approach - The appraiser adjusts the replacement cost (new) of the item being appraised for the loss in value caused by physical deterioration, functional obsolescence, and economic obsolescence. The Cost Approach is based on the principle of substitution: a prudent buyer will not pay more for an item than the cost of acquiring a substitute property of equivalent utility.

Income Approach - The appraiser determines the present value of the future economic benefits of owning the property.

For purposes of this Appraisal, we have relied upon the Sales Comparison Approach and the Cost Approach in establishing our value. In those instances where historic sales of comparable items were not available, the Cost Approach was the primary approach used. The Income Approach, which was not applied in this appraisal, is used on an analysis of the earnings and the present worth of the future potential benefit of the property appraised. The Income Approach cannot be properly applied without the benefit of a detailed financial analysis, which is beyond the scope of this Appraisal.

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COMPANY OVERVIEW

BAV Auto L.L.C. aka Costa's Auto Gallery is a used car dealer.

SITE INSPECTION

1829 State Highway Route 1, Rahway, New Jersey

I physically inspected the items appraised on December 17, 2022. On this date the condition of the vehicles are as described in the body of the report. The dealership occupies a single story commercial building of approximately 1,800 square feet. The building has an office and 2 drive through repair bays.

SUMMARY OF VALUE

It is our opinion that if the items appraised were sold at an auction sale as previously defined, \$ 111,150.00 (one hundred eleven thousand, one hundred fifty dollars) could be realized. The value expressed represents gross sale proceeds and does not take into consideration the expenses associated with conducting an auction sale and the cost to clean up the premise.

It should be stated COVID-19 was declared a pandemic on March 11, 2020 by the World Health Organization. The financial markets have sustained substantial turmoil, and due to the developing situation, it is not possible at this time to quantify its long-term effects on the marketplace overall. The value opinion contained in this appraisal report is based on findings of an analysis of market data available to the appraiser at the time of the assignment.

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Re: BAV Auto L.L.C. aka Costa's Auto Gallery

THIS REPORT IS SUBJECT TO THE FOLLOWING TERMS AND CONDITIONS:

1. This Appraisal is based only on the readily apparent identity of the items appraised, and no further opinion or guarantee of authenticity, genuineness, or authorship is made. The appraised objects correspond to the descriptions listed in the appraisal and may be accompanied by photographs.
2. The appraised values are based on the whole ownership and possessory interest undiminished by any liens, fractional interests, or any other form of encumbrance or alienation.
3. This Appraisal is made at the request of the party named for their use. It is not an indication of certificate or title or ownership. The identification of the interest of the requesting party is simply that represented to the appraiser and no inquiry has been made nor is any opinion given to the truth of such representation.
4. The values expressed herein are based on the appraiser's best judgment and opinion and is not a representation or warranty that the items will realize those values if offered for sale through a particular market. The values expressed are based on current information of the past performance and no opinion is hereby expressed as to any future value.
5. Stated values are given item by item unless stated per lot or group. The totals of individual items values shall not be construed as an appraisal value for the whole lot, but merely the addition of single values. Where a value is given per lot, it is for the whole unit and no opinion is given as to the individual value within the lot.
6. Values expressed are based on the general expertise and qualification of the appraiser and based on the appropriate market and valuation for the items and purpose involved. Where more particular, detailed valuation information is relied on, it will be stated. (See #13).
7. Where an appraisal is based on a sample of a larger whole, it will be stated and is based on the assumption that the sample delivered is representative and fair. No opinion or warranty is hereby made as to the fairness of any large whole from which the same was drawn.
8. When an appraisal is based not only on the items, but also on data or documentation supplied therewith, this certificate shall so state by making reference thereto and, where appropriate, attaching copies. Since this is a summary report, that documentation has been kept in my files and is available upon request.
9. Unless expressly stated, the pre-condition of the item appeared good for its type, with serious deficiencies and repairs noted.

December 20, 2022

Re: BAV Auto L.L.C. aka Costa's Auto Gallery

10. No portion of this report may be reproduced, copied or used in any manner by anyone without the previous written consent of this appraiser and client and then only if its entirety including all cover letters and material.

11. It is understood that this appraiser has no present or contemplated future interest in the items herein described. Employment and compensation for the appraisal are not contingent upon the values found.

12. Should, in conjunction with the Appraisal, additional services of the appraiser as requested by the Client, his Agent or Attorney, or the court (such as for added time researching for other value purposes, pretrial conferences, court appearances, preparations, etc.) compensation for same shall be at the customary hourly rate charged by the Appraiser at the time and availability of the Appraiser and shall be subject to the Appraiser's schedule and reasonable notice by the client.

13. If the sales comparison approach was used, the process bases the valuation on comparable or identical items actually sold (transactions) in the marketplace, not on any potential, past, or future income derived from said articles (income approach). If the cost approach was used, it is based on either production or reproduction costs or the estimated cost to purchase in the appropriate market.

14. If the scope of this assignment was limited by the client, or working conditions resulted in limitations, or if any reason existed which resulted in a departure from our normal standard, the reason for such departure and its impact on the final value conclusions would have been discussed with the client and noted in this report.

15. No change to any items in this appraisal shall be made by anyone other than me. Possession of this report or its copy does not carry with it the right of publication or use by any other party without my written consent.

16. Appraisal file will be retained for a period of 5 years after preparation or at least 2 years after final disposition of any judicial proceeding in which testimony was given, whichever period expires last. Unless notified, records will be destroyed at that time.

December 20, 2022

Re: BAV Auto L.L.C. aka Costa's Auto Gallery

CERTIFICATION

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limited conditions, and are my personal, unbiased professional analyses, opinions, and conclusions. If the critical assumptions are proved false, it may affect the outcome.
- I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest or bias with respect to the parties involved. I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three year period immediately preceding acceptance of this assignment.
- My engagement in this assignment was not contingent upon developing or reporting pre-determined results. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice, 2020-2021 editions.
- I did make a personal inspection of the property that is the subject of this report.
- No one else provided significant professional assistance to the person signing this report except if noted in the cover section of the report.

Dated: December 20, 2022

Inspected & Appraised by:



Alan Atkins, For the Firm

APPENDIX A

BAV AUTO, L.L.C.
aka COSTA'S AUTO GALLERY
1829 State Highway Route 1, Rahway, NJ
720 King Georges Post Road, Fords, NJ

VEHICLES

Located at: 1829 State Highway Route 1, Rahway, NJ

VEHICLES

QTY.	DESCRIPTION	FORCED LIQUIDATION VALUE
1	2010 Audi A4 2.0T Quattro Premium Plus 4 Door sedan VIN WAUFFAFL2AN015200 78,949 miles indicated on odometer w/ 6-speed automatic transmission w/ 2.0 L 4-cylinder Turbo gasoline engine w/ All-Wheel Drive w/ All standard options for this model Note: Carfax indicates accident reported on 08-04-2018 with moderate to severe damage	\$ 4,000.00
1	2011 Audi Q5 2.0T Quattro Premium Plus 4 Door SUV VIN WA1LFAFP2BA003169 96,280 miles indicated on odometer w/ 8-speed automatic transmission w/ 2.0 L 4-cylinder Turbo gasoline engine w/ All-Wheel Drive w/ All standard options for this model Note: Carfax indicates accident reported on 09-09-2014 with minor to moderate damage. Currently engine needs repair, vehicle partially dismantled, front end missing parts, interior very poor condition, vehicle scrap	200.00
1	2004 Cadillac Deville 4-Door sedan VIN 1G6KD54Y240149743 198,293 Miles indicated on odometer w/ 4-speed automatic transmission w/ 4.6 L V8 gasoline engine w/ sunroof w/ All standard options for this model Note: Carfax indicates accident reported on 10-24-2008 and 09-13-2019 with minor to moderate damage with airbag deployed, Currently front and rear bumper covers damaged/poor condition	500.00

1	2012 Chevrolet Malibu LT 4-Door sedan VIN 1G1ZD5E05CF354169 226,755 miles indicated on odometer w/ 6-speed automatic transmission w/ 2.4 L 4-cylinder gasoline engine w/ All standard options for this model Note: Carfax indicates accidents reported on 03-13-2014, 01-02-2018, 10-23-2019 and 04-07-2021 with minor damage, Currently minor dents right rear door	600.00
1	2011 Chevrolet Cruze LS 4-Door Sedan VIN 1G1PC5SH5B7241979 118,796 miles indicated on odometer w/ 6-speed automatic transmission w/ 1.8 L 4-cylinder gasoline engine w/ All standard options for this model Note: Front bumper cover damaged, minor body damage right front door and fender, left front marker light broken.	2,000.00
1	2009 Dodge Charger SE 4-Door Sedan VIN 2B3KA43D49H596557 136,051 miles indicated on odometer w/ 4-speed automatic transmission w/ 2.7L V-6 gasoline engine w/ All standard options for this model Note: Carfax indicates several accidents with salvage title/certificate issued, reconstructed title issued and rebuilt title issued. Currently front bumper cover damaged, left rear tire flat, hood has minor dents, right front turn signal light damaged, interior of vehicle poor condition.	750.00
1	2012 Dodge Durango Crew 4-Door SUV VIN 1C4RDJDG9CC131133 120,857 miles indicated on odometer w/ 5-speed automatic transmission w/ 3.6 L V-6 gasoline engine w/ All-Wheel drive w/ 3 row seats w/ All Standard options for this model Note: Carfax indicates accident reported on 11-13-2020 with minor to moderate damage. Currently right front fender badly damaged, vehicle has numerous rust spots, interior of vehicle poor condition	4,000.00

1	2008 Honda Civic LX 4-Door Sedan VIN 2HGFA16508H326311 170,113 miles indicated on odometer w/ 5-speed automatic transmission w/ 1.8 L 4-cylinder VTEC gasoline engine w/ All Standard options for this model Note: Carfax indicates several accidents with Rebuilt title issued by Pennsylvania. Currently front and rear bumper covers damaged, front fenders damaged, right front door doesn't open, tires poor condition, radio not connected.	250.00
1	2012 Jeep Grand Cherokee Laredo 4-Door SUV VIN 1C4RJFAG5CC154757 91,194 miles indicated on odometer w/ 5-speed automatic transmission w/ 3.6 L V-6 Flex Fuel gasoline engine w/ 4 Wheel Drive w/ sunroof w/ All Standard options for this model Note: Minor damage right rear bumper cover	8,000.00
1	2011 Jeep Wrangler Sport Oscar Mike 2-Door SUV VIN 1J4AA2D14BL614982 128,654 miles indicated on odometer w/ 4-speed automatic transmission w/ 3.8 L V-6 gasoline engine w/ 4-Wheel Drive w/ Badland 12000 front mounted winch w/ Running boards w/ 38 x 13.50 R17 LT tires w/ All Standard options for this model Note: Carfax indicates accident reported on 08-23-2013 with minor damage	7,500.00
1	2013 Kia Forte EX 4-Door Sedan VIN KNAFU4A20D5674452 79,955 miles indicated on odometer w/ 6-speed automatic transmission w/ 2.0 L 4-cylinder gasoline engine w/ All standard options for this model Note: Engine needs repair, front bumper cover damaged, interior of vehicle very poor condition, left front interior door damaged.	500.00

1	2013 Mazda CX-5 Touring 4-Door SUV VIN JM3KE4CE6D0157991 95,812 miles indicated on odometer w/ 6-speed automatic transmission w/ 2.0 L 4-cylinder gasoline engine w/ All-Wheel Drive w/ sunroof w/ All Standard options for this model	7,500.00
1	2012 Nissan Altima 2.5 S 4-Door Sedan VIN 1N4AL2AP7CN547234 157,775 miles indicated on odometer w/ CVT automatic transmission w/ 2.5 L 4-cylinder transmission w/ All Standard options for this model Note: Front and rear bumper covers damaged, front hood and trunk paint scratched	2,000.00
1	2015 Nissan Altima 2.5 S Special Edition 4-Door Sedan VIN 1N4AL3AP8FN900347 94,305 miles indicated on odometer w/ CVT automatic transmission w/ 2.5 L 4-cylinder transmission w/ All Standard options for this model	7,000.00
1	2014 Nissan Pathfinder SL 4-Door SUV VIN 5N1AR2MM9EC718165 116,651 miles indicated on odometer w/ CVT automatic transmission w/ 3.5 L V-6 gasoline engine w/ 4 Wheel Drive w/ Tow package w/ All Standard options for this model	8,000.00
1	2003 Porsche 911 Carrera 2-Door Cabriolet VIN WP0CA299635650712 75,908 miles indicated on odometer w/ 6-speed manual transmission w/ 3.6 L 6-cylinder gasoline engine w/ All Standard options for this model Note: Carfax indicates a mileage discrepancy, Currently front bumper cover damaged, right rear window in open position, not operating	10,000.00

1	2012 Subaru Impreza 2.0i Sport Limited 4-Door Wagon VIN JF1GPAU63CH222834 117,705 miles indicated on odometer w/ CVT automatic transmission w/ 2.0 L 4-cylinder gasoline engine w/ All-Wheel Drive w/ Sunroof w/ All Standard options for this model Note: Carfax indicates accidents reported on 11-10-2016 and 03-12-2022. Currently minor dents right and left front fenders, right side door has crease, rear bumper cover damaged.	4,000.00
1	2017 Toyota Corolla LE 4-Door Sedan VIN 2T1BURHE5HC908995 97,126 miles indicated on odometer w/ CVT 7-speed automatic transmission w/ 1.8 L 4-cylinder engine w/ All Standard options for this model Note: Front bumper cover damaged	8,000.00
1	2015 Volkswagen Jetta TSi 4-Door Sedan VIN 3VWD17AJ1FM427592 92,759 miles indicated on odometer w/ 6-speed automatic transmission w/ 1.8 L 4-cylinder Turbo gasoline engine w/ SportRack roof rack w/ All Standard options for this model Note: Carfax indicates accident reported on 02-09-2022 03-12-2022 with minor damage	5,000.00
1	2014 Hyundai Sonata GLS 4-Door Sedan VIN 5NPEB4AC6EH923626 131,536 miles indicated on odometer w/ 6-speed automatic transmission w/ 2.4 L 4-cylinder gasoline engine w/ All Standard options for this model Note: Body damage left front fender and bumper cover, left side of vehicle has numerous scraps and minor dents, antenna damaged, engine needs repair.	800.00

1	2013 Dodge Dart Rallye 4-Door Sedan VIN 1C3CDFBH8DD134877 95,862 miles indicated on odometer w/ 6-speed automatic transmission w/ 1.4 L 4-cylinder Multiair Turbo gasoline engine w/ All Standard options for this model Note: Transmission needs repair, right front tire flat, front hood rusted, wheels damaged,	700.00
1	2009 Volkswagen Routan SE 4-Door Minivan VIN 2V8HW34159R554471 171,322 miles indicated on odometer w/ 6-speed automatic transmission w/ 3.8 L V-6 gasoline engine w/ sunroof w/ All Standard options for this model Note: Rear bumper cover damaged, missing rear wiper, interior poor condition.	800.00
1	2004 Volvo XC90 2.5T 4-Door SUV VIN YV1CZ59HX41090244 185,982 miles indicated on odometer w/ automatic transmission w/ 2.5 L 5-Cylinder Turbo engine w/ All-Wheel Drive w/ Sunroof w/ running boards w/ All Standard options for this model Note: Interior poor condition, tires poor condition	750.00
1	2006 Mazda Mazda3 s 4-Door Wagon VIN JM1BK344161541210 184,742 miles indicated on odometer w/ 5-speed automatic transmission w/ 2.3 L 4-cylinder gasoline engine w/ All Standard options for this model Note: Carfax indicates accident reported on 11-25-2015 with minor damage. Currently vehicle is not operable, vehicle has sustained extensive damage from a fire. Scrap value only	100.00

1	2007 Audi Q7 4.2 Quattro 4-Door SUV VIN WA1AV74L47D011390 60,036 miles indicated on odometer w/ automatic transmission w/ 4.2 L V-8 gasoline engine w/ All-Wheel Drive w/ running boards w/ All Standard options for this model Note: Interior of vehicle poor condition, overhead control console disconnected and hanging, rear wiper missing, front hood and rear spoiler need repainting	2,000.00
1	2008 Mercedes Benz E350 4MATIC 4-Door Sedan VIN WDBUF87X28B303751 132,212 miles indicated on odometer w/ 5-speed Touch Shift automatic transmission w/ 3.5 L V-6 gasoline engine w/ 4MATIC All-Wheel Drive w/ All Standard options for this model Note: Body damage to front hood, fenders and bumper, tires poor condition	1,000.00
1	1999 Lexus GS 300 4-Door Sedan VIN JT8BD68S8X0054354 206,607 miles indicated on odometer w/ 5-speed automatic transmission w/ 3.0 L V-6 gasoline engine w/ All Standard options for this model Note: Interior very poor condition, after market wheels, front bumper cover damaged, body rotted, rusted numerous places.	200.00
1	2015 Toyota Camry XSE 4 Door Sedan VIN 4T1BK1FK5FU560305 74,780 miles indicated on odometer w/ 3.5 L V-6 gasoline engine w/ 6-speed automatic transmission w/ moon roof w/ All Standard options for this model	11,500.00

1	2009 Chevrolet Traverse LT Sport 4 Door SUV VIN 1GNEV23D59S103943 157,773 miles indicated on odometer w/ 6-speed automatic transmission w/ 3.6 L V-6 gasoline engine w/ All Wheel Drive w/ Dual Moon Roof w/ All Standard options for this model Note: Driver seat torn, remote door lock not operating	1,000.00
1	2011 Infinity M37X 4Door sedan VIN JN1BY1AR1BM370943 114,613 miles indicated on odometer w/ 7- speed automatic transmission w/ 3.7 L V-6 gasoline engine w/ All Wheel Drive. w/ Moon roof w/ All Standard options for this model	5,000.00
1	2006 Mercedes Benz E350 4MATIC 4-Door Sedan VIN WDBUF87J16X202762 Digital odometer mileage not visible, battery dead w/ automatic transmission w/ 3.5 L V-6 gasoline engine w/ 4MATIC All-Wheel Drive w/ Moon Roof w/ Rear spoiler w/ All Standard options for this model Note: Carfax indicates several accidents with salvage title, tires poor condition, paint poor condition	<u>500.00</u>

Located at: 720 King Georges Post Road, Rahway, NJ

VEHICLE

QTY.	DESCRIPTION	FORCED LIQUIDATION VALUE
1	2016 Nissan Altima 2.5 S 4-Door Sedan VIN 1N4AL3AP2GC126481 110,864 miles indicated on odometer w/ CVT automatic transmission w/ 2.5 L 4-cylinder gasoline engine w/ All Standard options for this model Note: Not physically inspected	<u>\$ 7,000.00</u>

APPENDIX B

RECAPITULATION

RECAPITULATION

1829 State Highway Route 1, Rahway, NJ

VEHICLES.....\$ 104,150.00

720 King Georges Post Road, Fords, NJ

VEHICLE..... 7,000.00

TOTAL FORCED LIQUIDATION VALUE.....\$ 111,150.00

=====

APPENDIX C

PROFESSIONAL QUALIFICATIONS

ALAN ATKINS – PRESIDENT

A. ATKINS APPRAISAL CORPORATION

122 Clinton Road, Suite 2A
Fairfield, N.J. 07004
(973) 227-1900

BACKGROUND:

A. Atkins appraisal Corporation was formed in 1983 and incorporated in the State of New Jersey in 1984. Although the company has been in existence for 39 years, I, as it's founder and president have been associated with the appraisal business as an appraiser over 43 years.

EXPERIENCE:

I have been associated with the following appraisal firms:

Joseph A. Sidoli Company, Millburn, New Jersey - 5 years
Daley Hodkin Corporation, Melville, Long Island - 16 years
A. Atkins Appraisal Corporation, New Jersey - 39 years

EDUCATION:

Newark College of Engineering/Kean College
Bachelor of Science, Industrial Technologies 1973

International Society of Appraisers (ISA) Course ISA 30
The Appraisal of Construction Equipment, Completed Appraisal 1992

The American Society of Appraisers:

SE100: Uniform Standards of Professional Appraisal Practice (USPAP)
Course Approval No.: 3017 (December 2002)

The National 7-Hour Uniform Standards of Professional Appraisal Practice
NASBA Approval No.: 103199 (June 2010)

Appraisals Association of America
The Uniform Standards of Professional Appraisal Practice (USPAP)
7-Hour Course (September 2012)

SUMMARY:

The firm A. Atkins Appraisal Corporation currently does work for major New Jersey and New York law firms. Many of these cases have been referred by the United States Trustee, State and County Courts as well as various banks

In addition, I have been qualified and have testified as an expert witness in the Federal Bankruptcy Courts in Newark, Trenton, Camden, Southern District of New York, as well as State Courts Throughout New Jersey